

MISSOURI DEPARTMENT OF REVENUE **2007 FORM MO-1040P**  
**MISSOURI INDIVIDUAL INCOME TAX RETURN AND**  
**PROPERTY TAX CREDIT CLAIM/**  
**PENSION EXEMPTION—SHORT FORM**

VENDOR CODE

SOCIAL SECURITY NUMBER		SPOUSE'S SOCIAL SECURITY NUMBER																
NAME (LAST)	(FIRST)	M.I.	JR, SR															
SPOUSE'S (LAST)		(FIRST)	M.I. JR, SR															
IN CARE OF NAME (ATTORNEY, EXECUTOR, PERSONAL REP., ETC.)		<div style="border: 1px solid black; padding: 2px;"> <input type="checkbox"/> DECEASED IN 2007         </div>																
PRESENT ADDRESS (INCLUDE APARTMENT NO. OR RURAL ROUTE)		COUNTY OF RESIDENCE	SCHOOL DISTRICT NO.															
CITY, TOWN, OR POST OFFICE	STATE	ZIP CODE	<b>PLEASE CHECK THE APPROPRIATE BOXES THAT APPLY TO YOURSELF OR YOUR SPOUSE.</b> <table style="width:100%; font-size: small;"> <tr> <td><b>AGE 62 THRU 64</b></td> <td><b>AGE 65 OR OLDER</b></td> <td><b>BLIND</b></td> <td><b>100% DISABLED</b></td> <td><b>NON-OBLIGATED SPOUSE</b></td> </tr> <tr> <td><input type="checkbox"/> YOURSELF</td> <td><input type="checkbox"/> YOURSELF</td> <td><input type="checkbox"/> YOURSELF</td> <td><input type="checkbox"/> YOURSELF</td> <td><input type="checkbox"/> YOURSELF</td> </tr> <tr> <td><input type="checkbox"/> SPOUSE</td> <td><input type="checkbox"/> SPOUSE</td> <td><input type="checkbox"/> SPOUSE</td> <td><input type="checkbox"/> SPOUSE</td> <td><input type="checkbox"/> SPOUSE</td> </tr> </table>	<b>AGE 62 THRU 64</b>	<b>AGE 65 OR OLDER</b>	<b>BLIND</b>	<b>100% DISABLED</b>	<b>NON-OBLIGATED SPOUSE</b>	<input type="checkbox"/> YOURSELF	<input type="checkbox"/> YOURSELF	<input type="checkbox"/> YOURSELF	<input type="checkbox"/> YOURSELF	<input type="checkbox"/> YOURSELF	<input type="checkbox"/> SPOUSE	<input type="checkbox"/> SPOUSE	<input type="checkbox"/> SPOUSE	<input type="checkbox"/> SPOUSE	<input type="checkbox"/> SPOUSE
<b>AGE 62 THRU 64</b>	<b>AGE 65 OR OLDER</b>	<b>BLIND</b>	<b>100% DISABLED</b>	<b>NON-OBLIGATED SPOUSE</b>														
<input type="checkbox"/> YOURSELF	<input type="checkbox"/> YOURSELF	<input type="checkbox"/> YOURSELF	<input type="checkbox"/> YOURSELF	<input type="checkbox"/> YOURSELF														
<input type="checkbox"/> SPOUSE	<input type="checkbox"/> SPOUSE	<input type="checkbox"/> SPOUSE	<input type="checkbox"/> SPOUSE	<input type="checkbox"/> SPOUSE														

You may contribute to any one or all of the trust funds that are listed to the right. Place the total amount contributed on Line 24. See the instructions for a list of Trust Fund Codes.

Children's

Veterans

Elderly Home Delivered Meals

Missouri National Guard

Workers' Memorial

Childhood Lead Testing

Missouri Military Family Relief

General Revenue

		Yourself		Spouse		
<b>INCOME</b>	1. <b>Federal Adjusted Gross Income</b> from your 2007 federal return (See worksheet in the instructions.)	1	00	00	00	
	2. Any state income tax refund included in your 2007 federal income	2	-	00	-	
	3. Subtract Line 2 from Line 1. This is your Missouri adjusted gross income.	3	=	00	=	
	4. <b>TOTAL MISSOURI ADJUSTED GROSS INCOME</b> — Add both numbers on Line 3 and enter here.	4	00			
	5. Income percentages — Divide Line 3 by Line 4 for both you and your spouse. (The total of the two must equal 100%. Round to the nearest whole number.)	5	%	%		
<b>DEDUCTIONS AND TAXABLE INCOME</b>	6. Mark your filing status box below and enter the appropriate exemption amount on Line 6.					
	<input type="checkbox"/> A. Single — <b>\$2,100 (See Box B before checking.)</b> <input type="checkbox"/> E. Married filing separate (spouse NOT filing) — <b>\$4,200</b>					
	<input type="checkbox"/> B. Claimed as a dependent on another person's federal tax return — <b>\$0.00</b> <input type="checkbox"/> F. Head of household — <b>\$3,500</b>					
	<input type="checkbox"/> C. Married filing joint federal & combined Missouri — <b>\$4,200</b> <input type="checkbox"/> G. Qualifying widow(er) with dependent child — <b>\$3,500</b>					
	<input type="checkbox"/> D. Married filing separate — <b>\$2,100</b>	6	00			
	7. Tax from federal return (Do not enter amount from your Form W-2(s)—NOT federal tax withheld.)	7	+	00		
	8. Missouri standard deduction or itemized deductions					
	<b>Taxpayers Under Age 65</b> Single ..... \$5,350 Married Filing Combined ..... \$10,700 Married Filing Separate ..... \$5,350 Head of Household ..... \$7,850 Qualifying Widow(er) ..... \$10,700					
	<b>Taxpayers Age 65 or Older</b> Single ..... \$6,650 Married Filing Combined and YOU are Age 65 or Older ..... \$11,750 Married Filing Combined and You and Your Spouse are BOTH Age 65 or Older ..... \$12,800 Married Filing Separate ..... \$6,400 Head of Household ..... \$9,150 Qualifying Widow(er) ..... \$11,750					
	If claimed as a dependent or blind, get amount from federal return or see Form MO-1040P, Page 4. If itemizing, see Form MO-1040P, Page 4.	8	+	00		
	9. Number of dependents from Federal Form 1040 OR 1040A, Line 6c (DO NOT INCLUDE YOURSELF OR SPOUSE.)	9	+	00		
	10. Pension exemption (Complete worksheet on page 3 of Form MO-1040P.) <b>Attach worksheet on page 3, a copy of federal return, Form W-2P(s), and/or Form 1099-R(s).</b>	10	+	00		
	11. Long-term care insurance deduction	11	+	00		
12. <b>TOTAL DEDUCTIONS</b> — Add Lines 6 through 11.	12	=	00			
13. <b>Missouri Taxable Income</b> — Subtract Line 12 (Total Deductions) from Line 4 (Total Missouri Income) and enter here.	13		00			

**CAUTION!**

See Page 6, Line 7.

If 65 or older and/or blind the appropriate boxes must be checked above.

Do not include yourself or your spouse.

<b>TAXES</b>	14. Total Missouri taxable amount from Line 13 .....		14		00	
			<b>Yourself</b>		<b>Spouse</b>	
	15. Multiply Line 14 by the percentages you determined on Line 5. Do this for you and your spouse. ....		15		00	
	16. Use the tax table on page 4 of Form MO-1040P to figure the tax on amounts from Line 15 for you and your spouse. ....		16		00	
17. <b>TOTAL TAXES</b> — Add your tax and your spouse's tax from Line 16. ....		17		00		
<b>PAYMENTS/CREDITS</b>	18. Missouri withholding for you and your spouse from your Forms W-2(s) and 1099(s). <b>Attach copies of Forms W-2(s) and 1099(s).</b> .....		18		00	
	19. Any Missouri estimated tax payments for 2007 (Be sure to include any amount of your 2006 overpayment credited to your 2007 Missouri tax return.) .....		19		00	
	20. <b>PROPERTY TAX CREDIT</b> — Enter amount from Form MO-PTS, Line 14. <b>Attach Form MO-PTS.</b> .....		20		00	
	21. <b>TOTAL PAYMENTS AND CREDITS</b> Add Lines 18, 19, and 20 and enter amount here. ....		21		00	
<b>PAYMENTS/REFUND</b>	22. If amount of <b>TOTAL PAYMENTS AND CREDITS</b> (Line 21) is larger than amount of <b>TOTAL TAXES</b> (Line 17), enter the difference here. You have <b>overpaid</b> . If not, enter the amount on Line 26. ....		22		00	
	23. Enter the amount from Line 22 you want applied to <b>next year's taxes</b> . ....		23		00	
	24. You may donate part of your refund or contribute additional payments to any or all of the trust funds listed to the right. Please indicate your choices and the amount of your donations for each fund in the appropriate boxes. ....		24		00	
	<div style="display: flex; justify-content: space-between; font-size: small;"> <div>Children's</div> <div>Veterans</div> <div>Elderly Home Delivered Meals</div> <div>Missouri National Guard</div> <div>Workers' Memorial</div> <div>Childhood Lead Testing</div> <div>Missouri Military Family Relief Fund</div> <div>General Revenue</div> <div>Addl. Trust Fund Code (See Instr.)</div> <div>Addl. Trust Fund Code (See Instr.)</div> </div> <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div>00</div> <div>00</div> <div>00</div> <div>00</div> <div>00</div> <div>00</div> <div>00</div> <div>00</div> <div>00</div> <div>00</div> </div>		24		00	
<b>MAIL TO</b>	25. Subtract Lines 23 and 24 from Line 22 and enter here. This is your refund. <b>Sign below and mail to: Department of Revenue, P.O. Box 3385, Jefferson City, MO 65105-3385.</b> .... <b>REFUND</b>		25		00	
	26. If Line 21 is less than Line 17, enter the difference here. You have an amount due. <b>Sign below and mail to: Department of Revenue, P.O. Box 3385, Jefferson City, MO 65105-3385.</b> .... <b>AMOUNT DUE</b> <b>If you pay by check, you authorize the Department of Revenue to process the check electronically. Any check returned unpaid may be presented again electronically.</b>		26		00	
<b>SIGNATURE</b>	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he/she has any knowledge. As provided in Chapter 143, RSMo, a penalty of up to \$500 shall be imposed on any individual who files a frivolous return. I also declare under penalties of perjury that I employ no illegal or unauthorized aliens as defined under federal law and that I am not eligible for any tax exemption, credit or abatement if I employ such aliens.					
	I authorize the Director of Revenue or delegate to discuss my return and attachments with the preparer or any member of the preparer's firm. <input type="checkbox"/> YES <input type="checkbox"/> NO		E-MAIL ADDRESS		PREPARER'S PHONE NUMBER	
	SIGNATURE		DATE		PREPARER'S SIGNATURE	
	SPOUSE'S SIGNATURE		DAYTIME TELEPHONE		PREPARER'S ADDRESS AND ZIP CODE	
				FEIN, SSN, OR PTIN		
				DATE		

**PUBLIC PENSION CALCULATION**

1. Enter your Missouri Adjusted Gross Income from Form MO-1040P, Line 4, less taxable social security benefits from Federal Form 1040A, Line 14b or Federal Form 1040, Line 20b . . . . .	1		00
2. Select the appropriate filing status and enter amount on Line 2. Married filing combined — \$100,000; Single, Head of Household, Married Filing Separate, and Qualifying Widower — \$85,000 . . . . .	2		00
3. Subtract Line 2 from Line 1 and enter on Line 3. If Line 2 is greater than Line 1, enter \$0. . . . .	3		00
		<b>Y—YOURSELF</b>	<b>S—SPOUSE</b>
4. Enter your total social security benefits from Federal Form 1040A, Line 14a or Federal Form 1040, Line 20a . . . . .	4Y		00
5. Enter your taxable social security benefits from Federal Form 1040A, Line 14b or Federal Form 1040, Line 20b . . . . .	5Y		00
6. <b>Non taxable social security benefits</b> , subtract Line 5 from Line 4. . . . .	6Y		00
7. Enter taxable pension for each spouse from <b>public sources</b> (public pensions and pensions from other than private sources) . . . . .	7Y		00
8. Multiply Line 7 by 20%. . . . .	8Y		00
9. If amount on Line 8 is greater than \$32,500 (maximum social security benefit), enter \$32,500. If amount on Line 8 is less than \$32,500, enter amount from Line 8. . . . .	9Y		00
10. Subtract Line 6 from Line 9. If Line 6 is greater than Line 9, enter \$0 . . . . .	10Y		00
11. Enter pension amount from Line 7 or \$6,000, whichever is less. . . . .	11Y		00
12. Enter Line 10 or Line 11, whichever is greater . . . . .	12Y		00
13. Add amounts on Lines 12Y and 12S. . . . .	13		00
14. <b>Total public pension</b> , subtract Line 3 from Line 13. If Line 3 is greater than Line 13, enter \$0 . . . . .	14		00

**PRIVATE PENSION CALCULATION**

1. Enter your Missouri Adjusted Gross Income from Form MO-1040P, Line 4 . . . . .	1		00
2. Enter your taxable social security benefits from Federal Form 1040A, Line 14b or Federal Form 1040, Line 20b . . . . .	2		00
3. Subtract Line 2 from Line 1. . . . .	3		00
4. Select the appropriate filing status and enter the amount on Line 4: Married filing combined: \$32,000; Single, Head of Household and Qualifying Widower: \$25,000; Married Filing Separate: \$16,000 . . . . .	4		00
5. Subtract Line 4 from Line 3. If Line 4 is greater than Line 3, enter \$0 . . . . .	5		00
		<b>Y — YOURSELF</b>	<b>S — SPOUSE</b>
6. Enter taxable pension for each spouse from <b>private sources</b> . . . . .	6Y		00
7. Enter the amounts from Lines 6Y and 6S or \$6,000, whichever is less . . . . .	7Y		00
8. Add Lines 7Y and 7S . . . . .	8		00
9. <b>Total private pension</b> , subtract Line 5 from Line 8. If Line 5 is greater than Line 8, enter \$0 . . . . .	9		00

**SOCIAL SECURITY OR SOCIAL SECURITY DISABILITY CALCULATION — To be eligible for social security deduction you must be 62 years of age by December 31 and have marked the 62 and older box on page 1 of Form MO-1040. Age limit does not apply to social security disability deduction.**

1. Enter your Missouri Adjusted Gross Income from Form MO-1040P, Line 4 . . . . .	1		00
2. Select the appropriate filing status and enter the amount on Line 2. Married filing combined — \$100,000 Single, Head of Household, Married Filing Separate, and Qualifying Widower — \$85,000 . . . . .	2		00
3. Subtract Line 2 from Line 1 and enter on Line 3. If Line 2 is greater than Line 1, enter \$0 . . . . .	3		00
		<b>Y — YOURSELF</b>	<b>S — SPOUSE</b>
4. Enter taxable social security benefits for each spouse . . . . .	4Y		00
5. Enter taxable social security disability benefits for each spouse. . . . .	5Y		00
6. Add Lines 4 and 5. . . . .	6Y		00
7. Multiply Line 6 by 20% . . . . .	7Y		00
8. Add Lines 7Y and 7S. . . . .	8		00
9. <b>Total social security/social security disability</b> , subtract Line 3 from Line 8. If Line 3 is greater than Line 8, enter \$0. . . . .	9		00

**TOTAL PENSION AND SOCIAL SECURITY / SOCIAL SECURITY DISABILITY EXEMPTION**

Total Pension Exemption and Social Security / Social Security Disability Exemption. Add Line 14 (Public Pension Calculation), Line 9 (Private Pension Calculation), and Line 9 (Social Security Exemption) and enter here and on Form MO-1040P, Line 10 . . . . .	<b>TOTAL EXEMPTION</b>		00
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## MISSOURI ITEMIZED DEDUCTIONS

- Complete this section only if you itemized deductions on your federal return. (See the instructions.)
- Attach a copy of your Federal Form 1040 (pages 1 and 2) and Federal Schedule A.

1. Total federal itemized deductions from Federal Form 1040, Line 40 .....	1		00
2. 2007 (FICA) — yourself — Social security \$ _____ + Medicare \$ _____ ....	2		00
3. 2007 (FICA) — spouse — Social security \$ _____ + Medicare \$ _____ ....	3		00
4. 2007 Railroad retirement tax — yourself (Tier I and Tier II) \$ _____ + Medicare \$ _____ ..	4		00
5. 2007 Railroad retirement tax — spouse (Tier I and Tier II) \$ _____ + Medicare \$ _____ ..	5		00
6. 2007 Self-employment tax — Amount from Federal Form 1040, Line 27 .....	6		00
7. TOTAL — Add Lines 1 through 6. ....	7		00
8. State and local income taxes — See instructions. ....	8		00
9. Earnings taxes included in Line 8 — See instructions. ....	9		00
10. Net state income taxes — Subtract Line 9 from Line 8. ....	10		00
11. MISSOURI ITEMIZED DEDUCTIONS — Subtract Line 10 from Line 7. Enter here and on Form MO-1040P, Line 8. ....	11		00

**NOTE: IF LINE 11 IS LESS THAN YOUR FEDERAL STANDARD DEDUCTION, SEE THE INSTRUCTIONS.**

## 2007 TAX TABLE

If Line 15 is			If Line 15 is			If Line 15 is			If Line 15 is			If Line 15 is			If Line 15 is		
At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is
0	100	\$ 0	1,500	1,600	\$ 26	3,000	3,100	\$ 62	4,500	4,600	\$109	6,000	6,100	\$167	7,500	7,600	\$238
100	200	2	1,600	1,700	28	3,100	3,200	65	4,600	4,700	113	6,100	6,200	172	7,600	7,700	243
200	300	4	1,700	1,800	30	3,200	3,300	68	4,700	4,800	116	6,200	6,300	176	7,700	7,800	248
300	400	5	1,800	1,900	32	3,300	3,400	71	4,800	4,900	120	6,300	6,400	181	7,800	7,900	253
400	500	7	1,900	2,000	34	3,400	3,500	74	4,900	5,000	123	6,400	6,500	185	7,900	8,000	258
500	600	8	2,000	2,100	36	3,500	3,600	77	5,000	5,100	127	6,500	6,600	190	8,000	8,100	263
600	700	10	2,100	2,200	39	3,600	3,700	80	5,100	5,200	131	6,600	6,700	194	8,100	8,200	268
700	800	11	2,200	2,300	41	3,700	3,800	83	5,200	5,300	135	6,700	6,800	199	8,200	8,300	274
800	900	13	2,300	2,400	44	3,800	3,900	86	5,300	5,400	139	6,800	6,900	203	8,300	8,400	279
900	1,000	14	2,400	2,500	46	3,900	4,000	89	5,400	5,500	143	6,900	7,000	208	8,400	8,500	285
1,000	1,100	16	2,500	2,600	49	4,000	4,100	92	5,500	5,600	147	7,000	7,100	213	8,500	8,600	290
1,100	1,200	18	2,600	2,700	51	4,100	4,200	95	5,600	5,700	151	7,100	7,200	218	8,600	8,700	296
1,200	1,300	20	2,700	2,800	54	4,200	4,300	99	5,700	5,800	155	7,200	7,300	223	8,700	8,800	301
1,300	1,400	22	2,800	2,900	56	4,300	4,400	102	5,800	5,900	159	7,300	7,400	228	8,800	8,900	307
1,400	1,500	24	2,900	3,000	59	4,400	4,500	106	5,900	6,000	163	7,400	7,500	233	8,900	9,000	312

For assistance calculating your tax, go to [www.dor.mo.gov/tax](http://www.dor.mo.gov/tax) and select the Tax Calculator.

MO 860-1881 (11-2007)

Tax on the first \$9,000 of taxable income is \$315. Tax on the income over \$9,000 is calculated at 6%. Example: If Line 15 of the Missouri return is \$12,000, then the Missouri tax is \$315 + \$180 (6% of \$3,000) = \$495.

**NOTE:** Make sure \$315 is included in your calculation of tax on taxable income over \$9,000.

9,000 315  
PLUS 6% of excess over \$9,000

## STANDARD DEDUCTION CHART FOR PEOPLE AGE 65 OR OLDER OR BLIND FORM MO-1040P, LINE 8

**Check the following boxes that apply to you and/or your spouse:**

**YOURSELF:** ☐ Age 65 or older ☐ Blind  
**YOUR SPOUSE:** ☐ Age 65 or older ☐ Blind

**Enter the number of boxes checked to the left:**

If your filing status is:	AND the number in the box above is:	THEN enter on Form MO-1040P, Line 8:
Single	1	\$ 6,650
	2	\$ 7,950
Married filing combined or Qualifying Widow(er)	1	\$11,750
	2	\$12,800
	3	\$13,850
	4	\$14,900
Married filing separate	1	\$ 6,400
	2	\$ 7,450
Head of household	1	\$ 9,150
	2	\$10,450

**Note:** If 3 or 4 boxes are checked, please see federal return. An example of this would be when a married individual filing separate can claim a spouse's additional standard deduction if the spouse has no income and isn't the dependent of another taxpayer.



MISSOURI DEPARTMENT OF REVENUE  
**PROPERTY TAX CREDIT**

**2007**  
FORM  
**MO-PTS**

Attachment Sequence No. 1040-07 and 1040P-01

**THIS FORM MUST BE ATTACHED TO FORM MO-1040 OR FORM MO-1040P.**

NAME	LAST NAME	FIRST NAME	INITIAL	BIRTHDATE Month Day Year	SOCIAL SECURITY NO.
	SPOUSE'S LAST NAME	FIRST NAME	INITIAL	BIRTHDATE Month Day Year	SPOUSE'S SOCIAL SECURITY NO.

**QUALIFICATIONS**

**You must check a qualification to be eligible for a credit. Check only one. Copies of letters, forms, etc., must be included with claim.**

☐ A. 65 years of age or older **(Attach a copy of Form SSA-1099.)**
☐ C. 100% Disabled **(Attach a copy of the letter from Social Security Administration or Form SSA-1099.)**

☐ B. 100% Disabled Veteran as a result of military service **(Attach a copy of the letter from Department of Veterans Affairs.)**
☐ D. 60 years of age or older and received surviving spouse benefits **(Attach a copy of Form SSA-1099.)**

**FILING STATUS**    ☐ Single    ☐ Married — Filing Combined    ☐ Married — Living Separate for Entire Year    **If married filing combined, you must report both incomes.**

**Failure to provide the attachments listed below  
(rent receipt(s), tax receipt(s), 1099(s), W-2(s), etc.) will result in denial or delay of your claim.**

1. Enter the amount of income from Form MO-1040, Line 6, OR Form MO-1040P, Line 4. ....	1	00
2. Enter the amount of nontaxable social security benefits received by you and/or your minor children before any deductions and/or the amount of social security equivalent railroad retirement benefits. <b>Attach a copy of Form SSA-1099 and/or RRB-1099.</b> ....	2	00
3. Enter the total amount of pensions, annuities, dividends, rental income, or interest income not included in Line 1. Include tax exempt interest from Form MO-A, Part 1, Line 7 (if filing Form MO-1040). <b>Attach Forms W-2(s), 1099(s), 1099-R(s), 1099-DIV, 1099-INT, 1099-MISC, etc.</b> ....	3	00
4. Enter the amount of railroad retirement benefits (not included in Line 2) before any deductions. <b>Attach Form RRB/1099-R (Tier II). If filing Form MO-1040, refer to Form MO-A, Part 1, Line 9.</b> ....	4	00
5. Enter the amount of veteran's payments or benefits before any deductions. <b>Attach letter from Veterans Affairs.</b> ....	5	00
6. Enter the total amount received by you and/or your <b>minor children</b> from: public assistance, SSI, child support, or Temporary Assistance payments (TA and/or TANF). <b>Attach a copy of Form SSA-1099(s), a letter from the Social Security Administration and/or Social Services that includes the total amount of assistance received and Employment Security 1099, if applicable.</b> ....	6	00
7. Enter the amount of nonbusiness loss(es). You must include nonbusiness losses in your household income (as a positive amount) here. <b>(Include capital loss from Federal Form 1040, Line 13.)</b> ....	7	00
8. <b>TOTAL</b> household income — Add Lines 1 through 7. Enter total here. ....	8	00
9. Enter \$2,000 if you are married and filing a combined claim with your spouse. Otherwise, enter "0". ....	9	- 00
10. Net household income — Subtract Line 9 from Line 8. <b>If the total is over \$25,000, no credit is allowed. Do not file this claim.</b> ....	10	00
11. If you owned your home, enter the total amount of real estate tax that you paid for your home less special assessments. <b>Attach a copy of PAID real estate tax receipt(s). If your home is on more than five acres or you own a mobile home, attach Form 948, Assessor's Certification.</b> ....	11	00
12. If you rented your home, enter the amount from Form MO-CRP(s), Line 8 in the box below. <b>(If total yearly rent is more than Line 8, attach rent payment explanation.) Attach rent receipt(s) for each rent payment or a summary for the entire year; a statement from your landlord, or copies of cancelled checks (front and back) along with Form MO-CRP.</b> 12a. <span style="border: 1px solid black; padding: 2px 10px;">00</span> x 20% = ..... 12b	12b	00
13. Total tax and/or rent — Add Lines 11 and 12b and enter the total or \$750, whichever is less. ....	13	00
14. Apply Lines 10 and 13 to the chart in the instructions to figure your Property Tax Credit. You <b>must use the chart</b> to see how much credit you are allowed. Enter this amount on Form MO-1040, Line 38. ....	14	00

**THIS FORM MUST BE ATTACHED TO FORM MO-1040 OR FORM MO-1040P.**



MISSOURI DEPARTMENT OF REVENUE  
**CERTIFICATION OF RENT PAID FOR 2007**

**2007**  
FORM  
**MO-CRP**

• Read instructions. • Print or type.  
**Failure to provide landlord information will result in denial or delay of your claim.**

1. SOCIAL SECURITY NUMBER		SPOUSE'S SOCIAL SECURITY NUMBER		ARE YOU RELATED TO YOUR LANDLORD? <input type="checkbox"/> YES <input type="checkbox"/> NO IF YES, EXPLAIN.	
2. NAME			3. LANDLORD'S NAME, LAST FOUR DIGITS OF SSN, OR FEIN (MUST BE COMPLETED)		
ADDRESS OF RENTAL UNIT (DO NOT LIST P.O. BOX)			LANDLORD'S ADDRESS, CITY, STATE, AND ZIP CODE (MUST BE COMPLETED)		
CITY, STATE, AND ZIP CODE			4. LANDLORD'S PHONE NUMBER (MUST BE COMPLETED)		
5. RENTAL PERIOD DURING YEAR		FROM: MONTH DAY YEAR		TO: MONTH DAY YEAR	
6. Enter your gross rent paid. <b>Attach rent receipt(s) for each rent payment or the entire year, a statement from your landlord, or copies of cancelled checks (front and back). If receiving housing assistance, enter the amount of rent YOU paid. . . .</b>					6 00
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MO 860-1089 (11-2007)

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MISSOURI DEPARTMENT OF REVENUE  
**CERTIFICATION OF RENT PAID FOR 2007**

**2007**  
FORM  
**MO-CRP**

• Read instructions. • Print or type.  
**Failure to provide landlord information will result in denial or delay of your claim.**

1. SOCIAL SECURITY NUMBER		SPOUSE'S SOCIAL SECURITY NUMBER		ARE YOU RELATED TO YOUR LANDLORD? <input type="checkbox"/> YES <input type="checkbox"/> NO IF YES, EXPLAIN.	
2. NAME			3. LANDLORD'S NAME, LAST FOUR DIGITS OF SSN, OR FEIN (MUST BE COMPLETED)		
ADDRESS OF RENTAL UNIT (DO NOT LIST P.O. BOX)			LANDLORD'S ADDRESS, CITY, STATE, AND ZIP CODE (MUST BE COMPLETED)		
CITY, STATE, AND ZIP CODE			4. LANDLORD'S PHONE NUMBER (MUST BE COMPLETED)		
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Use this worksheet to help you determine the correct amount to be entered on Form MO-1040P, Lines 1Y and 1S.

**Click the button on the worksheet to carry the amounts to Form MO-1040P, Lines 1Y and 1S.**

## WORKSHEET FOR FORM MO-1040P, LINE 1

Missouri law requires a combined return for spouses filing together. A combined return means taxpayers are required to split their total federal adjusted gross income (including other state income) between spouses when beginning the Missouri return.

Splitting the income can be as easy as adding up your separate Form W-2s and 1099s. Or it may require more calculating by allocating to each spouse the percentage of ownership in jointly held property, such as businesses, farm operations, dividends, interest, rent, and capital gains or losses. State refunds should be split based on each spouse's 2006 Missouri tax withheld, less each spouse's 2006 tax liability. The result should be each spouse's portion of the 2006

refund. Taxable social security benefits must be allocated between each spouse's share of the benefits received for the year.

The worksheet below lists income that is included on your federal return, along with federal line references. Find the lines that apply to your federal return, split the income between you and your spouse, and enter the amounts on the worksheet. When you have completed the worksheet, transfer the amounts from Line 18 to Form MO-1040P, Lines 1Y and 1S.

**Note:** Remember, the incomes listed separately on Line 18 of this worksheet must equal your total federal adjusted gross income when added together.

Adjusted Gross Income Worksheet for Combined Return	Federal Form 1040EZ Line Number	Federal Form 1040A Line Number	Federal Form 1040 Line Number	Y — Yourself		S — Spouse	
1. Wages, salaries, tips, etc. ....	1	7	7		00	1	00
2. Taxable interest income ....	2	8a	8a		00	2	00
3. Dividend income ....	none	9a	9a		00	3	00
4. State and local income tax refunds ....	none	none	10		00	4	00
5. Alimony received ....	none	none	11		00	5	00
6. Business income or (loss) ....	none	none	12		00	6	00
7. Capital gain or (loss) ....	none	10	13		00	7	00
8. Other gains or (losses) ....	none	none	14		00	8	00
9. Taxable IRA distributions ....	none	11b	15b		00	9	00
10. Taxable pensions and annuities ....	none	12b	16b		00	10	00
11. Rents, royalties, partnerships, S corporations, trusts, etc. ...	none	none	17		00	11	00
12. Farm income or (loss) ....	none	none	18		00	12	00
13. Unemployment compensation ....	3	13	19		00	13	00
14. Taxable social security benefits ....	none	14b	20b		00	14	00
15. Other income ....	none	none	21		00	15	00
16. Total (add Lines 1 through 15) ....	4	15	22		00	16	00
17. Less: federal adjustments to income ....	none	20	36		00	17	00
18. Federal adjusted gross income (Line 16 less Line 17) Enter amounts here and on Line 1 of Form MO-1040P ....	4	21	37		00	18	00

## WORKSHEET — STATE AND LOCAL INCOME TAXES

**Complete this worksheet only if your federal adjusted gross income from Federal Form 1040, Line 37 is more than \$156,400 (\$78,200 if married filing separate). If your federal adjusted gross income is less than or equal to these amounts, do not complete this worksheet. Attach a copy of your Federal Itemized Deduction Worksheet (Page A-10 of Federal Schedule A instructions).**

1. Amount from Federal Itemized Deduction Worksheet, Line 3 (See page A-10 of Federal Schedule A instructions.) If \$0 or less, enter "0". ....	1		00
2. Amount from Federal Itemized Deduction Worksheet, Line 11 (See page A-10 of Federal Schedule A instructions.) ....	2		00
3. State and local income taxes from Federal Form 1040, Schedule A, Line 5 ....	3		00
4. Earnings taxes included on Federal Form 1040, Schedule A, Line 5 ....	4		00
5. Subtract Line 4 from Line 3. ....	5		00
6. Divide Line 5 by Line 1. ....	6		%
7. Multiply Line 2 by Line 6. ....	7		00
8. Subtract Line 7 from Line 5. Enter here and on page 4 of Form MO-1040P, Itemized Deductions, Line 10. ....	8		00

### Worksheet for Long-Term Care Insurance Deduction

- A. Enter the amount paid for qualified long-term care insurance. . . . . A) \$ \_\_\_\_\_  
If you itemized on your federal return and your federal itemized deductions  
included medical expenses, go to Line B. If not, skip to Line G.
- B. Enter the amount from Federal Schedule A, Line 4. . . . . B) \$ \_\_\_\_\_
- C. Enter the amount from Federal Schedule A, Line 1. . . . . C) \$ \_\_\_\_\_
- D. Enter the amount of qualified long-term care included on Line C. . . . . D) \$ \_\_\_\_\_
- E. Subtract Line D from Line C. . . . . E) \$ \_\_\_\_\_
- F. Subtract Line E from Line B. **If amount is less than zero, enter "0".** . . . . . F) \$ \_\_\_\_\_
- G. Subtract Line F from Line A. Enter Line G on Form MO-1040P, Line 11 . . . . . G) \$ \_\_\_\_\_

**Attach a copy of your Federal Form 1040 (pages 1 and 2) and Federal Schedule A (if you itemized your deductions).**